

20 _____ CLAIM FOR VETERANS' ORGANIZATION EXEMPTION

EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE
CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 215.1 AND 259.7 OF THE REVENUE AND TAXATION CODE

(See also sections 214.01, 214.8, 215.2, 251, 254, 254.5, 254.6, 255, 260, 261, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

(Carefully read and follow the accompanying instructions before preparing claim.)

- Please check one: ☐ Organization is filing for exemption for the first time in county.
☐ Organization is already receiving exemption for another property in county, organization is seeking exemption on added location.

_____ states:
(name of person making claim)

1. That as _____
(title, such as president, commander, etc.)
2. of the _____
(corporate name **from** articles if incorporated)
3. the corporate identification number of which, if any, is _____
(if none, enter "none")
4. the organization has an Organizational Clearance Certificate issued by the State Board of Equalization. ☐ Yes ☐ No
 If **yes**, provide Certificate No. _____ and attach copy if filing for the first time in the county. If **no**, please check applicable box below:
☐ An application for the BOE Organizational Clearance Certificate has been filed, but a certificate has not yet been issued, or
☐ An application for the BOE Organizational Clearance Certificate has not yet been filed (*contact the Board at 916-445-3524 to request an application form, BOE-279*).
5. the address of which is _____ ;
(give complete address including zip code)
6. that this claim for veterans' organization exemption is made on behalf of this organization for the 20 _____ – 20 _____ fiscal year (*carefully follow instructions for the year to be entered here*);
7. that the property is owned by a veterans' organization which has been chartered by the Congress of the United States;
8. that the property is used for the actual operation of the charitable activity;
9. that the property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of their business or profession;
10. that the property is **not used by the owners or members for fraternal or lodge purposes**, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

Note: If the owner and operator of the property are not the same, each must execute a separate claim.

FOR ASSESSOR'S USE ONLY

Received by _____
(assessor's designee)
 of _____ on _____
(county or city) (date)

Whom should we contact during normal business hours for additional information?

NAME _____
 DAYTIME TELEPHONE _____ EMAIL ADDRESS _____
 () _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE



THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

11. Address of this property _____
(street, city, state, zip code)

12. Description of Property and Property Use:

(a) If seeking exemption on Land, provide the following:

(a)(1) Legal description or map book, page, and parcel number from the most recent tax statement _____

(a)(2) Area in acres or square feet _____

(a)(3) Primary and incidental use of the property described _____

(b) If seeking exemption on Buildings or Improvements, please provide the following:

(b)(1) Bldg # or name, # floors, # rooms, type of construction _____

(b)(2) state the primary and incidental use of the property described _____

(c) *Personal property is exempt under Revenue and Taxation Code section 215, and it is not necessary to list personal property owned by the organization.*

13. Owner and operator (*carefully check applicable boxes*)

Claimant is: ☐ owner and operator ☐ owner only ☐ operator only and claims exemption on all ☐ land
☐ buildings and improvements listed above. List the name of the organization which owns or operates the property **other than the claimant:** _____

14. Leased or rented (since January 1 of prior year)

(a) Is any portion of the property indicated in 12 above rented, leased, or being used or operated part time or full time by some other person or organization? ☐ Yes ☐ No If **yes**, describe that portion and its use and attach a copy of any agreement; list amount received by claimant: _____

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?

☐ Yes ☐ No If **yes**, equipment and other property at this location that is being leased, rented, or consigned to the claimant, please list the name and address of lessor or consignor and the quantity and description of property and attach to claim. Property listed is not subject to the exemption and will be assessed by the Assessor if owned by a taxable entity.

15. Sale of personal property (since January 1 of prior year)

Is any portion of the property indicated in 12 above used to operate a **store, thrift shop, restaurant, bar**, or other facility making **sales** to members or to the general public? ☐ Yes ☐ No If **yes**, list hours per week the business is operated and describe nature of articles sold: _____

16. Expansion

Do you contemplate any capital investment in the property within the next year? ☐ Yes ☐ No If **yes**, explain: _____

17. Financial statements relating exclusively to this property location.

Attach to this claim a copy of your *operating statement (income, expenses)* and *balance sheet (assets, liabilities)* for the calendar or fiscal year immediately preceding the claim year.

INSTRUCTIONS FOR FILING CLAIM FOR VETERANS' ORGANIZATION EXEMPTION FROM PROPERTY TAX

GENERAL INFORMATION

FILING OF CLAIM

A claim for the veterans' organization exemption must be signed and filed with the Assessor. Each claim must contain supporting documents, **including financial statements**. An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If the organization both owns and operates the property, only one claim need be signed and filed with the Assessor for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms upon request. A copy of the claim and supporting documents should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization that is seeking the Veterans' Organization Exemption, shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

RECORDATION REQUIREMENT

Revenue and Taxation Code section 261 requires that an organization claiming the veterans' organization exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located. Not establishing the fact of such recordation constitutes a **waiver** of the exemption.

TIME FOR FILING

To receive the full exemption the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

FISCAL YEAR

The fiscal year for which exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2004 would enter "2004-2005" on line 4 of the claim; a "2003-2004" entry on a claim filed in February 2004 would signify that a late claim was being filed for the preceding fiscal year.

ADDITIONAL INFORMATION

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit or verification of the operations of the owner and of the operator and may request additional information from the claimant.

PREPARATION OF CLAIM

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. **Personal property owned** by a veterans' organization is specifically exempt under Revenue and Taxation Code section 215, and **no claim form is required**.

If the owner and operator of the property are not the same, each must execute a separate claim and give the information requested. **All questions must be answered.** If you do not answer all the questions, your claim may be denied. Leave no blanks; use "no," "none," or "not applicable" where needed.

The Constitution and statutes of the State of California require that the owner, and also the operator if other than the owner, meet certain requirements. In responding to the questions set forth on the claim, the details and activities since January 1 of the prior year should be considered.

Line 12. (a)(1) Enter the legal description or map book, page, and **parcel number**. Use additional sheets if necessary. Line (a)(2): Indicate the area and the unit of measurement used. Line (a)(3): List the primary use which should qualify the property for exemption and incidental use or uses of the property since January 1 of the prior year.

(b)(1) List all buildings and improvements on the land. Use additional sheets if necessary. Describe as stucco, concrete and steel, brick, wood, etc. Line (b)(2): List the primary use and incidental use or uses of the property since January 1 of the prior year.

(c) It is not necessary to list personal property **owned** by the organization.

Line 13. If the owner and operator of any portion of the property are not the same, **both must file a claim**, and each must meet all of the requirements to obtain the exemption.

Line 14. (a) Copies of leases or agreements must be submitted if the answer is yes. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes. The schedule of use should clearly indicate the amount of time the property is actually in use.

(b) If the answer is yes, provide the names and addresses of the lessors and consignors and list the quantity and description of the property.

Line 15. If the answer is yes, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been deliberately omitted because you do not desire the exemption on the business, so state.

Line 16. If the answer is yes, describe the type of investment contemplated and the reasons that make such expansion necessary.

Line 17. In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

The expenditures should be limited to those resulting from the operation of the property. Any expenses of the organization or expenses extraneous to the operating unit should not be included. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. ***Your claim will not be processed until the financial statements are received by the Assessor.***

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_____ states:
(name of person making claim)

1. That as _____
(title, such as president, commander, etc.)
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(corporate name **from** articles if incorporated)
3. the corporate identification number of which, if any, is _____
(if none, enter "none")
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9. that the property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of their business or profession;
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